



MASSACHUSETTS DEPARTMENT OF REVENUE

SALES AND USE TAX

OUT-OF-STATE VENDOR

PROPERTY PURCHASED FOR RESALE RECORDKEEPING REQUIREMENTS

D O R D I R E C T I V E

DIRECTIVE:

The Department of Revenue previously required vendors who made sales for resale to out-of-state vendors to obtain a notarized statement from purchasers in lieu of a Massachusetts resale certificate. DOR will no longer require notarization so long as the seller has accepted, in good faith, a statement, either on the purchaser's letterhead or with a business card attached, signed by the purchaser under the pains and penalties of perjury. The statement must declare that:

1. the purchaser is not engaged in business in Massachusetts within the meaning of G.L. c. 64H, § 1(5) and,
2. the purchaser is purchasing the property solely for resale in the ordinary course of its business.

If the purchaser is registered to do business in another state, a copy of that registration or permit must be attached to the statement. In the alternative, the statement must list the registration or permit number and the state of registration.

A statement is signed under the pains and penalties of perjury if it contains language such as:

Under the penalties of perjury, I swear or affirm that the information in this statement is true and correct.

or

Signed under the pains and penalties of perjury this _____ day of _____ 19____.

REFERENCE: G.L. c. 64H, § 1(5).

December 11, 1989

Stephen W. Kidder
Commissioner of Revenue

**DOR-D
89-10**

This Directive represents the official position of the Department of Revenue on the application of the law to the facts as stated. The Department and its personnel will follow this Directive, and taxpayers may rely upon it, unless it is revoked or modified pursuant to 830 CMR 62C.01(5)(e). In applying this Directive, however, the effect of subsequent legislation, regulations, court decisions, Directives, and TIRs must be considered, and Department personnel and taxpayers may rely upon this Directive only if the facts, circumstances and issues presented in other cases are substantially the same as those set forth in this Directive.